--- 1/16th Pound - Series "C" - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/16th pound strips as follows:

RP-868 - 1/16th pound, *fine roulette*, with 4 mm. blue control numbers
RP-869 - 1/16th pound, *imperforate*, with 4 mm. blue control numbers

RP-948 - RP-869 overprinted **1-17** by Imperial Tobacco for the June 1940 Budget - imperforate
RP-975 - RP-869 rollered 1/17 LB. in two columns by Royal Canadian Tobacco for June 1940 - imperforate
RP-975a - RP-869 rollered 1/17 LB. in one column - **WANTED!**

RP-1032 - RP-869 surcharged **ONE (1) ¢ / EXCISE / TAX** by B. Houde Tobacco for June 1942 - **WANTED!**
RP-1050 - RP-869 surcharged **1¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1121 - RP-869 surcharged **1¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - imperforate
RP-1121a - RP-869 surcharged **1¢ / EXCISE TAX** with an extra **1¢** in the middle of the strip
RP-1164 - RP-869 surcharged **1¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate
RP-1165 - RP-868 surcharged **1¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*
RP-1220† - RP-1165 overprinted **1/10** and re-surcharged **2¢** by BABN for the June 1942 Budget - imperforate
RP-1221† - RP-1165 overprinted **1/15** and re-surcharged **2¢** by BABN for the June 1942 Budget - imperforate

RP-1250 - RP-1164 re-surcharged with **2¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate
RP-1297 - RP-1164 mimeographed with a Gothic **1-10-D 2¢** by Macdonald Tobacco for 1943 - imperforate
RP-1314 - RP-1164 mimeographed 2¢ / Excise / Tax and xx / xxx by Macdonald Tobacco for 1943 - imperforate
RP-1322 - RP-1164 black mimeograph **2¢** □□ by Macdonald Tobacco for March 1943 - imperforate
RP-1323 - RP-1164 violet mimeograph **2¢** □□ by Macdonald Tobacco for March 1943 - imperforate
RP-1335 - RP-1314 mimeographed **4¢** □□ by Macdonald Tobacco for March 1943 ***in error*** - imperforate
RP-1339 - RP-1164 surcharged 2c / Excise / Tax ||||| by Macdonald Tobacco for March 1943 - imperforate
RP-1346 - RP-1220 re-surcharged 4c / Excise / Tax ||||| by Macdonald Tobacco for March 1943 - imperforate
RP-1366 - **1¢ / EXCISE / TAX** on1/17th lb., overprinted **1/16** and re-surcharged **2¢** by Rock City - imperforate
RP-1386 - RP-1164 stamped **2¢** by Tuckett Tobacco for the March 1943 Budget – imperforate - **WANTED!**
RP-1404 - RP-1164 re-surcharged with a 4 mm **1-18-E** **2c** and **XX** by Tuckett Tobacco for 1943 - imperforate
RP-1405 - RP-1164 re-surcharged with a 6 mm **1-18-E** **2c** and **XX** by Tuckett Tobacco for 1943 - imperforate
RP-1421 - RP-1221 re-surcharged with a 6 mm. **1-18-E** **4c** by Tuckett Tobacco for March 1943 - imperforate
RP-1425 - RP-1220 re-surcharged with a 4 mm. **1-18-E** **4c** by Tuckett Tobacco for March 1943 - imperforate
RP-1428 - RP-1220 re-surcharged with a 6 mm. **1-18-E** **4c** by Tuckett Tobacco for March 1943 - imperforate
RP-1433 - RP-1221 re-surcharged with a 4 mm. **4c X** **1-18-E** by Tuckett Tobacco for March 1943 - imperforate
RP-1434 - RP-1221 re-surcharged with a 4 mm. **1-18-E** **4c X** by Tuckett Tobacco for March 1943 - imperforate
RP-1578 - RP-1164 re-surcharged with **2¢** plus three killers by BABN for the March 1943 Budget - imperforate
RP-1579 - RP-1165 re-surcharged with **2¢** plus three killers by BABN for the March 1943 Budget - *fine roulette*
RP-1622 - **1¢ / EXCISE / TAX** on1/16th pound, re-surcharged **2¢** by BABN - used *without controls* - imperforate
RP-1638 - RP-1221 re-surcharged **4¢** plus three killers by BABN for the March 1943 Budget - imperforate
RP-1640 - RP-1578 re-surcharged **4¢** and overprinted **1/11** by BABN for March 1943 - imperforate
RP-1648† - RP-869 surcharged **2¢ / EXCISE / TAX** by BABN for the March 1943 Budget - **WANTED!**
RP-1707 - **2¢ / EXCISE / TAX** on1/14th pound, overprinted **1/16** by BABN - used *without controls*- imperforate

---

The collection contains a *control-free* copy of the 1/16th pound strip. It could be termed a plate proof, but it was likely just cut from an unfinished imperforate sheet.

RP-869 PP - 1/16th pound, imperforate plate proof

Since 1935, the manufacturers had been producing a smaller size package for sale in the City of Montreal and its environs, where a 1% municipal sales tax (any fraction of a tax-cent counting as a whole cent) was being enforced. Possibly this smaller 1/16th pound pack was intended for sale in Montreal. Most of the examples carry a Quebec based cancellation.

The earliest listed *dated* use of the *imperforate* 1/16th pound Series "C" strip **RP-869** is by "Imperial Tobacco", Montreal, in April 1935. The hidden letter "A-E" indicate that the die was prepared in 1935. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.

RP-868 -1/16th pound, *fine roulette*, control **0000020**, rollered in rose ink **50 - E** by the Toronto Excise Office

RP-869 - 1/16th pound, imperforate, control **0071973**
Roller cancelled **6-10-D / AFB** by "Imperial Tobacco", Montreal, in April 1935

0000020 ★		RP-868	1/16th pound, *fine roulette*, rollered **50 - E** in Toronto Excise Office
0071973 ★	04/35	RP-869	1/16th pound, imperforate, rollered **6-10-D / AFB**
0154413		RP-868	1/16th pound, *fine roulette*, rollered **13 - I** in Vancouver Excise Office
0173381		RP-868	1/16th pound, *fine roulette*, used but without a cancellation

---

To accommodate the smaller manufacturers when the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, BABN surcharged the *fine roulette* **RP-868** with their three-line dark blue 3 and 2 mm. Gothic **1¢ / EXCISE / TAX** as **RP-1165**.

RP-1165 - **1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, control **0298054**
Rollered **10 - D** by the Excise Office in Montreal

0272143	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **3-13-D**
0296737	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **10-D**
0296737	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **10-D**
0298054 ★	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **10-D**
0299642	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, used but uncoded
0299654	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, used but uncoded
0331670 ★	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **10-50-E**
0339036	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **10-50-E**
0382285	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered 3 - 13 - D
0430983	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, rollered **27-10-D**
0484367 ★	RP-1165	**1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) BABN re-surcharged the *fine roulette* **RP-1165** with their usual 3 mm. dark blue Gothic **2¢**, plus three short horizontally stacked *killer* lines as **RP-1579**.

RP-1579 - **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, *fine roulette*, control **0587444**,
Coded **10-50-E** by "Ontario Tobacco", Toronto

0587444★		RP-1579	**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **10-50-E**

Meanwhile the use of **RP-869** (the imperforate 1/16th pound strip) had continued at "Imperial Tobacco", Montreal, in April/May 1935.

0620898	04/35	RP-869	1/16th pound, imperforate, rollered **6-10-D / AFB**
0620921	05/35	RP-869	1/16th pound, imperforate, rollered **6-10-D / BFB**

Under the March 1943 Budget, BABN re-surcharged additional *fine roulette* sheets **RP-1165** with their usual 3 mm. dark blue Gothic **2¢**, plus three short horizontally stacked *killer* lines as **RP-1579**. The strips listed below were cancelled by the Toronto Excise Office.

0679229	RP-1579	**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **50-E**
0684210	RP-1579	**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **50-E**

Meanwhile pre-war use of **RP-869** (the imperforate 1/16th pound strip) had continued as follows:

RP-869 - 1/16th pound, imperforate, control **C4160026**
Roller cancelled **6-10-D / BGD** by "Imperial Tobacco", Montreal, in November 1936

2612529	11/35	RP-869	1/16th pound, imperforate, rollered **6-10-D / BFD**
A8609174	02/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / BGA**
A9648599	03/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / CGA**
B1156228	04/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / AGB**
B1388307		RP-869	1/16th pound, imperforate, rollered **1-10-D**
B1486532		RP-869	1/16th pound, imperforate, rollered **1-10-D**
B5397354	06/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / CGB**
B6451904	07/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / AGC**
B8027607	07/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / AGC**
C0545261	09/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / CGC**
C1148702	09/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / CGC**
C2880947	07/38	RP-869	1/16th pound, imperforate, coded **1-23-D / AIC**
C3236597	08/38	RP-869	1/16th pound, imperforate, coded **1-23-D / BIC**
C4160026★	11/36	RP-869	1/16th pound, imperforate, rollered **6-10-D / BGD**
C6540474		RP-869	1/16th pound, imperforate, rollered **1-10-D**
D1781302	03/37	RP-869	1/16th pound, imperforate, rollered **6-10-D / CHA**
D5378031	05/37	RP-869	1/16th pound, imperforate, rollered **6-10-D / BHB**
F1547842	02/38	RP-869	1/16th pound, imperforate, rollered **6-10-D / BIA**
F5474110	04/38	RP-869	1/16th pound, imperforate, rollered **6-10-D / AIB**
F7283167	05/38	RP-869	1/16th pound, imperforate, rollered **6-10-D / BIB**

G0706210		RP-869	1/16th pound, imperforate, mimeographed 6. . 13D
G0706367		RP-869	1/16th pound, imperforate, mimeographed 6. . 13D
G0710806		RP-869	1/16th pound, imperforate, mimeographed 6. . 13D
G0792366		RP-869	1/16th pound, imperforate, mimeographed 6. . 13D
G2880947	08/38	RP-869	1/16th pound, imperforate, coded **1-23-D / BIC**
G6159484	09/38	RP-869	1/16th pound, imperforate, rollered **6-10-D / CIC**
H0886812	10/38	RP-869	1/16th pound, imperforate, rollered **6-10-D / AID**
H3026458	10/38	RP-869	1/16th pound, imperforate, rollered **6-10-D / AID**
H3634542	11/38	RP-869	1/16th pound, imperforate, coded **1-23-D / BID**
H3783136	10/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / T=J=8 [= =] is probably a *typo* for [- -]
H3850791	10/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / T-J-8
H3922309	10/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / T-J-8
H4020748	12/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / X-L-8
H4059701	12/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / X-L-8
H4061049	12/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / X-L-8
H4123189	12/38	RP-869	1/16th pound, imperforate, rollered 4-50-E / X-L-8
H4129303	01/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / B-A-9
H4339588	11/38	RP-869	1/16th pound, imperforate, rollered **6-10D / BID**
H7802475	12/38	RP-869	1/16th pound, imperforate, coded **1-23D / CID**
H8798041	01/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / B-A-9
H8836185	01/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / B-A-9
J1022519	02/39	RP-869	1/16th pound, imperforate, coded **1-23D / BJA**
J1828570	03/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJA**
J1871887	02/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / D-B-9
J2041569	03/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / F-C-9
J2052348	03/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / F-C-9
J2138859	04/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / H-D-9
J2795752	03/39	RP-869	1/16th pound, imperforate, rollered **6-10D / CJA**
J3823312	04/39	RP-869	1/16th pound, imperforate, rollered **6-10D / AJB**
J5166846	03/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJA**
J9471047		RP-869	1/16th pound, imperforate, rollered **1-10-D**
K4095758	07/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / N-G-9
K5511321	08/39	RP-869	1/16th pound, imperforate, coded **1-23D / BJC**
K5511339	08/39	RP-869	1/16th pound, imperforate, coded **1-23D / BJC**
K5646420	08/39	RP-869	1/16th pound, imperforate, coded **1-23D / BJC**
K6122489	09/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJC**
K7564378		RP-869	1/16th pound, imperforate, rollered **1-10-D**
K8569964	08/39	RP-869	1/16th pound, imperforate, rollered **6-10D / BJC**
K8355379	08/39	RP-869	1/16th pound, imperforate, rollered **6-10D / BJC**
K8936205	08/39	RP-869	1/16th pound, imperforate, rollered **1-10-D-8-39**
K9791892	09/39	RP-869	1/16th pound, imperforate, rollered **6-10D / CJC**
L1745457		RP-869	1/16th pound, imperforate, rollered **1-10-D**
L1745577		RP-869	1/16th pound, imperforate, rollered **1-10-D**
L1745637		RP-869	1/16th pound, imperforate, rollered **1-10-D**
L1746768		RP-869	1/16th pound, imperforate, rollered **1-10-D**

When the first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the 1/16th pound size was unaffected as the companies apparently absorbed this initial tax increase on this small sized package.

L1782062	10/39	RP-869	1/16th pound, imperforate, rollered **6-10D / AJD**
L1943145	10/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / T-J-9
L1943205	10/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / T-J-9
L1943265	10/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / T-J-9
L1943355	10/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / T-J-9
L2030272	09/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJC**
L2091282	09/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJC**
L3197774	12/39	RP-869	1/16th pound, imperforate, rollered 4-50-E / X-L-9
L4912595	11/39	RP-869	1/16th pound, imperforate, coded **1-23D / BJD**
L4966587	11/39	RP-869	1/16th pound, imperforate, coded **1-23D / BJD**
L5762511	12/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJD**

L5825411	12/39	RP-869	1/16th pound, imperforate, coded **1-23D / CJD**
L8139188	01/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKA**
L8414347	01/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKA**
L8414351	01/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKA**
L8459017	01/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKA**
L8741488	01/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKA**
L8741489	01/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKA**
L9325289		RP-869	1/16th pound, imperforate, mimeographed 6. . 13D
M1574269	02/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKA**
M1574345	02/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKA**
M2428654	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M2833905	02/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKA**
M2835559	02/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKA**
M2940141	02/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKA**
M3270946	03/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKA**
M3514717	03/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKA**
M4222934★	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M4248654	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M4345399	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M4310957	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M4345039	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M4927430	03/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKA**
M5452415	04/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKB**
M5452430	04/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKB**
M5881976	04/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKB**
M5898436	04/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKB**
M5898523	04/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKB**
M5898525	04/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKB**
M6982482	04/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKB**
M6982483	04/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKB**
M6982484	04/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKB**
M7119476	04/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKB**
M7239251	04/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKB**
M7850880	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
M7890394	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
M7965034★	05/40	RP-869	1/16th pound, imperforate, mimeographed 6 . . 13D
M8740840	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M8740845	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M8740847	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M8808648	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M8892285	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M8892301	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M9056003	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M9232733	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
M9546823	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
N0027702	05/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKB**
N0524136	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
N0762609	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
N0906194	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
N0906158	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
N0906159	05/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKB**
N1434481	06/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKB**
N1781673	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N1825439	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N2085938	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N2085945	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N2173028	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N2173038	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N2263425	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N2650086	06/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKB**
N2650139	06/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKB**
N2683003	06/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKB**

When the Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the manufacturers, in an effort to maintain a fixed price level on their brands, reduced the 1/16th pound pouch to 1/17th pounds. As will be seen from the 16th pound strips sprinkled through the following page, "Imperial Tobacco" also continued sporadic production of their 1/16th pound pouch.

On July 1st 1940 the Province of Quebec, abrogating all previous provincial tobacco taxes, had imposed a 10% tobacco tax. Probably the 1/17th pound overprint was made to provide a smaller package for sale in the Province of Quebec.

For Quebec sales in July 1940 "Imperial Tobacco", Granby, overprinted the 1/16th pound imperforate **RP-869** in black ink with a central 6 mm. Gothic **1-17**, with a 4 mm. Gothic **1/17** on each side, plus five horizontally stacked 11 mm. *killer* lines at the ends as the company provisional **RP-948**. *The example shown is from later usage*.

RP-948 - **1-17** on 1/16th pound, imperforate, control **N4986247**
Roller cancelled **AKC / 6-10D** by "Imperial Tobacco", Montreal, in July 1940

N3266811	07/40	RP-948	**1-17** on 1/16th pounds, imperforate, coded **1-23D / AKC**

The "Customs & Excise" Area Collector had overseen the overprinting, and adjusted his books to allow for the difference in *excise duty*:

> 16,000 strips at 1/16th pound would provide 1,000 pounds of tobacco (0.35 x 1000 = $350.00 in excise duty). But when overprinted to 1/17th pounds the 1,000 pounds became 16/17 x 1000 = 941 pounds of tobacco, which amounts to (0.35 x 941 = $329.35 in excise duty). Credit the company with $350.00 – 329.35 = $20.65 per 16,000 strips.

Production of the 1/16th pound pouch, after the June 1940 Budget, continued at "Imperial Tobacco", Granby, which used the following **RP-869** strips in July/August 1940.

RP-869 - 1/16th pound, imperforate, control **N3280825**
Roller cancelled **6-10-D / AFB** by "Imperial Tobacco", Granby, in July 1940

N3280825★	07/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKC**
N3320371	07/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKC**
N3540450	08/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKC**

While the Imperial affiliate "B. Houde", Quebec City, used the 1/17th pound overprint **RP-948** in July 1940. *The example shown is from later usage by Montreal*.

RP-948 - **1-17** on 1/16th pound, imperforate, control **N4986247**
Roller cancelled **AKC / 6-10D** by "Imperial Tobacco", Montreal, in July 1940

N3574428	07/40	RP-948	**1-17**on 1/16th pound, imperforate, rollered **7-13D / AKC**

Prior to the excise duty increase of June 24th 1940 “Imperial Tobacco”, Montreal, had already used the following imperforate 1/16th pound strips of **RP-869** with higher control numbering.

N4064883	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**
N4071073	06/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKB**

For Quebec sales in July 1940 “Royal Canadian Tobacco”, Toronto, overprinted *on-hand* sheets of **RP-869** with two vertical rollered magenta columns in 5 mm. Gothic reading **1/17 LB.** as the company provisional **RP-975**. *The control numbers naturally match the 1/16th pound sequence*.

RP-975 - **1/17 LB.** on 1/16th pounds, imperforate, control **N4325982**
Coded **4-50E / A-G-0** by “Royal Canadian Tobacco”, Toronto, in July 1940

N4316361★	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**
N4316511★	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**
N4325982★	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**
N4326042	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**
N4326222	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**
N4326252	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**
N4326552	07/40	RP-975	**1/17 LB.** on 1/16th lb., imperforate, coded **4-50E / A-G-0**

The collection ***does not contain*** a copy of the ***single*** column **1/17 LB.** overprint **RP-975a**. Some of these overprints are very lightly inked, and it is possible that **RP-975a** does not exist - **WANTED** if extant!

Through July 1940 “Imperial Tobacco”, Montreal, continued the use of the imperforate company overprint R**P-948** - **1-17** on 1/16th pounds.

RP-948 - **1-17** on 1/16th pound, imperforate, control **N4986247**
Roller cancelled **AKC / 6-10D** by “Imperial Tobacco”, Montreal, in July 1940

N4504268	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**
N4644699	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**
N4649077	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**
N4986247★	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**
N5234955	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**
N5313922	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**
N5334179	07/40	RP-948	**1-17** on 1/16th pound, imperforate, rollered **AKC / 6-10D**

The following copies of **RP-869** were used prior to the June 1942 Budget.

RP-869 - 1/16th pound, imperforate, control **R4533721**
Roller cancelled **8-10-D** by "Benson & Hedges", Montreal

N5457104	07/40	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-7-40**
N5822746	07/40	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-7-40**
N6074748	07/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKC**
N6098068	07/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKC**
N6111953	07/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKC**
N6534179	07/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKC**
N6619422		RP-869	1/16th pound, imperforate, rollered **1-10-D**
N6786992	07/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKC**
N6790196	07/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKC**
N7315044	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
N7604129	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
N7315032	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
N7844789	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
N7955924	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
N7975924	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
N8347291	08/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKC**
N8384728	08/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKC**
N8384888	08/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKC**
N8534693	08/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKC**
N8599087	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8599391	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8599402	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8662057	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8662354	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8662355	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8662410	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8671744	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8671762	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8671763	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8671769	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8671794	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8671795	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8883391	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8903061	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N8903063	09/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKC**
N9025865	10/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKD**
N9025877	10/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKD**
N9025878	10/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKD**
N9052619	10/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKD**
N9065334	10/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKD**
N9065556	10/40	RP-869	1/16th pound, imperforate, coded **1-23D / AKD**
N9073574	11/40	RP-869	1/16th pound, imperforate, coded **1-23D / BKD**
N9961428	08/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKC**
P0032186	09/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKC**
P0834742	09/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKC**
P1339320	09/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKC**
P1531886	09/40	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-9-40**
P1940069	12/40	RP-869	1/16th pound, imperforate, coded **1-18-E / CKD**
P1951598	01/41	RP-869	1/16th pound, imperforate, coded **1-18-E / ALA**
P2202277	10/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKD**

P2765198	10/40	RP-869	1/16th pound, imperforate, rollered **6-10D / AKD**
P3961434★		RP-869	1/16th pound, imperforate, rollered **1-10-D**
P4341997	11/40	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-11-40**
P4373219		RP-869	1/16th pound, imperforate, rollered **1-10-D**
P4467935	11/40	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-11-40**
P5173552	11/40	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-11-40**
P5324127	11/40	RP-869	1/16th pound, imperforate, rollered **6-10D / BKD**
P5644649	03/41	RP-869	1/16th pound, imperforate, coded **1-18-E / CLA**
P5975507	12/40	RP-869	1/16th pound, imperforate, coded **1-23D / CKD**
P6046085	01/41	RP-869	1/16th pound, imperforate, coded **1-23D / ALA**
P6108075	01/41	RP-869	1/16th pound, imperforate, coded **1-23D / ALA**
P6885185	12/40	RP-869	1/16th pound, imperforate, rollered **6-10D / CKD**
P8155851	01/41	RP-869	1/16th pound, imperforate, coded **1-23D / ALA**
P8161341	01/41	RP-869	1/16th pound, imperforate, coded **1-23D / ALA**
P9350354		RP-869	1/16th pound, imperforate, rollered **1-10-D**
P9350843	01/41	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-1-41**
Q2420341	02/41	RP-869	1/16th pound, imperforate, coded **1-23D / BLA**
Q2424158	02/41	RP-869	1/16th pound, imperforate, coded **1-23D / BLA**
Q2440502★	02/41	RP-869	1/16th pound, imperforate, coded **1-23D / BLA**
			on a 10¢ package of **Rex - Smoking Mixture**
Q2695349	03/41	RP-869	1/16th pound, imperforate, coded **1-23D / CLA**
Q2698524	03/41	RP-869	1/16th pound, imperforate, coded **1-23D / CLA**
Q4717836	04/41	RP-869	1/16th pound, imperforate, rollered **6-10D / ALB**
Q5083944	04/41	RP-869	1/16th pound, imperforate, coded **1-23D / ALB**
Q5438322	06/41	RP-869	1/16th pound, imperforate, coded **1-23D / CLB**
Q6713097		RP-869	1/16th pound, imperforate, rollered **1-10-D**
Q6959193	05/41	RP-869	1/16th pound, imperforate, rollered **6-10D / BLB**
Q7520769	06/41	RP-869	1/16th pound, imperforate, coded **1-23D / CLB**
R0824478	07/41	RP-869	1/16th pound, imperforate, rollered **6-10D / ALC**
R1388307		RP-869	1/16th pound, imperforate, rollered **1-10-D**
R1709864	09/41	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-9-41**
R2353255	08/41	RP-869	1/16th pound, imperforate, coded **1-23D / BLC**
R2709078	10/41	RP-869	1/16th pound, imperforate, coded **1-18-E / ALD**
R2807059★	11/41	RP-869	1/16th pound, imperforate, coded **1-23D / BLD**
R3499559	10/41	RP-869	1/16th pound, imperforate, rollered **7-13D / ALD**
R3661831	10/41	RP-869	1/16th pound, imperforate, rollered **6-10D / ALD**
R3692176	10/41	RP-869	1/16th pound, imperforate, rollered **6-10D / ALD**
R4533721★		RP-869	1/16th pound, imperforate, rollered **8-10-D**
R4824823	11/41	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-11-41**
R5242855	11/41	RP-869	1/16th pound, imperforate, coded **1-23D / BLD**
R6235101		RP-869	1/16th pound, imperforate, rollered **1-10-D**
R7700444	02/42	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-2-42**
R9884589	05/42	RP-869	1/16th pound, imperforate, coded **1-23D / BMB**
R9928493	05/42	RP-869	1/16th pound, imperforate, coded **1-18-E / BMB**
R9928853	05/42	RP-869	1/16th pound, imperforate, coded **1-18-E / BMB**
R9928973	05/42	RP-869	1/16th pound, imperforate, coded **1-18-E / BMB**

A second control number run has begun

Under the June 24th 1942 Budget "Imperial Tobacco", Granby, surcharged **RP-869** (the imperforate 1/16th pound strip) with **1c / EXCISE TAX** as **RP-1050**. The base strips were *on-hand* when the June Budget was tabled, since the date code has not been added. The "Customs & Excise" Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption. *The example shown is from later usage*.

RP-1050 - **1¢ / EXCISE TAX** on 1/16th pound, imperforate, control **2068172**
Coded **6-10D / AMC** by "Imperial Tobacco", Montreal, in July 1942

0146741	RP-1050	**1c / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**

The following strips were used in June, prior to the tabling of the 1942 Budget.

RP-869 - 1/16th pound, imperforate, control **1262723**
Roller cancelled **1-23-D / CMB** by Imperial Tobacco, Granby in June 1942

0930752	06/42	RP-869	1/16th pound, imperforate, mimeographed **1-10-D-6-42**
1064226	06/42	RP-869	1/16th pound, imperforate, rollered **1-23D / CMB**
1262723 ★	06/42	RP-869	1/16th pound, imperforate, rollered **1-23D / CMB**

For the Budget of June 1942 "Imperial Tobacco", Granby, surcharged **RP-869** as the company provisional **RP-1050**. The strips of **RP-869** were probably obtained from Ottawa under the 1942 Budget. The "Customs & Excise" Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption. *The example shown is from later usage*.

RP-1050 - **1¢ / EXCISE TAX** on 1/16th pound, imperforate, control **2068172**
Coded **6-10D / AMC** by "Imperial Tobacco", Montreal, in July 1942

1410596	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, without coding
1412631	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
1446401	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
1461031	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
1471030	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
1511615	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**

"Macdonald Tobacco" had used the following copy of **RP-869** prior to the June 1942 Budget.

1643568 ★	RP-869	1/16th pound, imperforate, rollered **1-10-D** On a 5¢ package of **Pilot - Cut Smoking Tobacco**

Under the Budget of June 1942 “Imperial Tobacco”, Montreal, obtained fresh sheets of the 1/16th pound **RP-869** from Ottawa for company surcharging. The “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption. Strips surcharged on both sides, e.g. **RP-1050a**, are common, and were probably deliberately prepared to facilitate the production of *pasted-up* rolls.

RP-1050 - **1¢ / EXCISE TAX** on 1/16th pound, imperforate, control **2068172**
Coded **6-10D / AMC** by “Imperial Tobacco”, Montreal, in July 1942

1993415	07/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **6-10D / AMC**
2068172 ★	07/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **6-10D / AMC**
2077568 ★	07/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **6-10D / AMC**

Granby also surcharged *on-hand* and Ottawa sheets of the 1/16th pound **RP-869** with a two-line Gothic 4 and 2½ mm. **1¢ / EXCISE TAX** as the provisional **RP-1050**. The *on-hand* strips (*excise tax payable*) were simply coded **1-23D**.

2100896		RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
2192375		RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
2236853		RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**
2239405		RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D**

RP-1050a - **1¢ / EXCISE TAX** on 1/16th pound, imperforate, control **2362390**
Coded **1-23D / BMC** by “Imperial Tobacco”, Granby, in August 1942 - surcharged on both sides

2293388	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2276736	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2341512	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2362390 ★	08/42	RP-1050a	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC** printed on both sides
2544684	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2553267	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2553817 ★	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2634894	08/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / BMC**
2653640	09/42	RP-1050	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, rollered **1-23D / CMC**

The collection ***does not contain*** a copy of **RP-1032**, the “B. Houde & Grothe” 2 mm. red surcharge One (1) ¢ over a 1 mm. EXCISE / TAX on the 1/16th pound strip - **WANTED!**

Under the Budget of June 1942 “Tuckett Tobacco” surcharged sheets of **RP-869** with their distinctive two-line tall E’s 3 mm. surcharge **1¢ / EXCISE TAX** as the company provisional **RP-1121**. Coded **1-18-E** in a *one-time* operation of surcharge / company code, these strips were from July 1942.

RP-1121 - **1¢ / EXCISE TAX** on 1/16th pound, imperforate, control **2724896**
The tall E’s surcharge for June 1942, *one-time* coded **1-18-E** by “Tuckett Tobacco”, Hamilton

RP-1121a - **1¢ / EXCISE TAX** on 1/16th pound, imperforate, control **2746127**
The tall E’s surcharge for June 1942, *one-time* coded **1-18-E** by “Tuckett Tobacco”, Hamilton - with a second **1¢** misplaced in the body of the stamp printed on top of **ONE**

2707545 ★	RP-1121	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, coded **1-18-E**
2721386	RP-1121	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, coded **1-18-E**
2724896 ★	RP-1121a	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, coded **1-18-E**
2746127 ★	RP-1121a	**1¢ / EXCISE TAX** on 1/16th pound, imperforate, coded **1-18-E**

It is interesting that there are none of the 14 mm. extended printings of **E X C I S E** on these Tuckett tall E’s surcharged manufactured tobacco strips. Such printings are found only on the cigarette stamps.

Note: Tuckett Tobacco ***did not*** code date its production after July 1943. In December 1943 they finally resumed date coding using **1-18-E / COD**. By January 1944, when they ran out of red surcharging ink, use of black ink coding **1-18-E / COD** resumed.

For general distribution under the Budget of June 23rd 1942 BABN surcharged **RP-869** with their familiar three-line dark blue 3 and 2 mm. Gothic **1¢ / EXCISE / TAX** as **RP-1164**. The initial mimeographed code cancellations made by “Macdonald Tobacco” were in red ink, which was probably simply an effort to use the remainder of their 1942 surcharging ink - a war was in progress.

RP-1164 - **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **2945520**
Mimeographed **1-10-D-7-42** by “Macdonald Tobacco”, Montreal, in July 1942

2849431		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
2850983		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
2860012		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
2920483		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate
2945250	07/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-7-42**
2945520 ★	07/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-7-42**
3610026		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate
3631249		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
3835074		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
4162830		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, an aqua roller
4197226		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
4771983	09/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-9-42**

4958644		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
5040603		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
5041683		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
5044940	09/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-9-42**
5137224		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate
5802351		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
5915670	10/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-10-42**
6050888		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate
6054698		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, rollered **1-10-D**
6125535		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-11-42**
6384202	11/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-11-42**
6998037	12/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, coded **6-10D / CMD**
7552352	12/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeo **1-10-D-12-42**
8146971	08/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **4-50E / C.H.2**
8163531	08/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **4-50E / C.H.2**
8222396	09/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / CMC**
8465323	09/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / CMC**
8667559	10/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / AMD**
8671364	10/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / AMD**
8671368	10/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / AMD**
8671405	11/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / BMD**
8877365★	12/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **7-13D / CMD**
8955390	11/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / BMD**
9043710	11/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / BMD**
9141710	11/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / BMD**
9575157	06/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **4-50E / C.F.2**
9662133	11/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, coded **1-18-E / 11**
9870259	06/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **4-50E / C.C.2**
9917365	12/42	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / CMD**
A0041519	02/43	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / BOA**
A0041821	02/43	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperf, rollered **1-23D / BOA**

Once again there are problems with the “Royal Canadian Tobacco” codes, as **C.F. 2** and **C.C. 2** are *out-of-sync* as regards their date codes and control numbering. Has the cancellation on **9870259** been mis-recorded? **C.F.2** reads as from the sixth month, for the second wartime Budget of June 1942, but **C.C.2** would then read as from March 1942, a date not covered by the second wartime Budget. Additionally both of these date codes have been preceded by the two strips code dated **C.H.2** from August 1942. “Rock City Tobacco” was using the ***fiscal*** month in cancellations made around this time. Perhaps “Royal Canadian” was following suit.

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) "Imperial Tobacco", Granby, re-surcharged their remaining sheets of the imperforate **RP-1164** in deep blue ink with the 3 mm. Gothic **2¢** plus ■ a 4 mm. square *killer* as the provisional **RP-1250**. From this point in time, *excise duty* and *excise tax* were paid under the new monthly tax schedule.

RP-1250 - **2¢** ■ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A0225109**
One-time coded **1-23D / AOB** by "Imperial Tobacco", Granby, in April 1943

A0206135	03/43	RP-1250	**2¢** ■ over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **1-23D / COA**
A0225109★	04/43	RP-1250	**2¢** ■ over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **1-23D / AOB**
A0262346★	04/43	RP-1250	**2¢** ■ over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **1-23D / AOB**
A0270653	04/43	RP-1250	**2¢** ■ over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **1-23D / AOB**
A0355664	04/43	RP-1250	**2¢** ■ over **1¢ / EXCISE / TAX** on 1/16th pound, rollered **1-23D / AOB**

In the Brandom "Supplement" the existence of this surcharge with **c.** in place of **¢** is noted. The collection ***does not contain***, and I ***have not seen*** a copy, which is probably a "Rock City Tobacco" re-surcharge for the March 1943 Budget. Lee Brandom consistently confused these "Rock City" surcharges with those from "Imperial Tobacco".

Prior to the Budget of March 3rd 1943, which doubled the excise tax, "Macdonald Tobacco" had already used the following copy of **RP-1164**.

RP-1164 - **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1012550**
Mimeographed **1-10-D-2-43** by "Macdonald Tobacco", Montreal, in February 1943

A1012550★	02/43	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeographed **1-10-D-2-43**

This re-surcharge of **RP-1164** was made by "Tuckett Tobacco", which *hand-stamped* the strip with a ***blue*** 8 mm. Gothic **2¢** for the March 1943 Budget as **RP-1386**. These sheets had been pre-dated **1-18-E - COA** (March 1943) for use under the 1942 Budget, and were *on-hand* when the Budget was tabled. A copy of this "Tuckett Tobacco" re-surcharge is **WANTED!** *This photo-copy is from the collection of Dr. Earle Covert*

RP-1386 - **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, control **A1241808**
Coded **1-18-E / COA** by "Tuckett Tobacco", Hamilton, for March 1943 - *collection of Dr. Earle Covert*

A1241808	03/1943	RP-1386	**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E / COA**

Prior to the Budget of March 3rd 1943, which doubled the excise tax, “Macdonald Tobacco”, Montreal, had already used the following copies of **RP-1164**.

RP-1164 - **1¢ / EXCISE / TAX** on 1/16th pounds, control **A1572058**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal, in March 1943

A1333367	02/43	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeographed **1-10-D-2-43**
A1353549	02/43	RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, mimeographed **1-10-D-2-43**
A1572058★		RP-1164	**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, roller cancelled **1-10-D**

In March 1943 BABN re-surcharged their remaining sheets of **RP-1164** with their dark blue 3 mm. Gothic **2¢**, plus three short horizontally stacked *killer* lines. This particular copy, <u>used without control numbering</u>, is catalogued as **RP-1622**.

RP-1622 - **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, ***without control numbering***
Coded **1-10-D-3-43** by “Macdonald Tobacco”, Montreal, in March 1943

No controls★	03/43	RP-1622	**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, mimeographed **1-10-D-3-43**

This is not the only example of a ***control-free*** strip being used by Macdonald Tobacco. The March dating on the above strip may indicate that it was an *emergency release*, to keep production running, and was obtained directly from BABN when the Budget was tabled. Or did this sheet simply miss the control numbering process?

The collection ***does not contain*** a <u>control-numbered</u> copy of this re-surcharge which should catalogue as **RP-1578**. However **RP-1578** can be seen as the 1943 BABN *end-of-run* **1/11** overprint re-surcharged to **4¢** as **RP-1640**. The **RP-1578** strip can also be seen as the *end-of-run* **1/15** overprint, re-surcharged to **4¢** as **RP-1433**.

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) “Macdonald Tobacco” re-surcharged their *on-hand* sheets of **RP-1164** using a repeating violet mimeo with a typewritten one-line Gothic**1-10-D 2¢** as the company provisional **RP-1297**. At this time, *excise duty* and *excise tax* were paid under the new monthly tax schedule.

RP-1297 - 1-10-D 2¢ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1679566**
Mimeographed by “Macdonald Tobacco”, Montreal, for the March 1943 Budget

A1669366	RP-1297	**1-10-D 2¢** mimeographed over **1¢ / EXCISE / TAX** on 1/16th pound
A1672646★	RP-1297	**1-10-D 2¢** mimeographed over **1¢ / EXCISE / TAX** on 1/16th pound
A1674748	RP-1297	**1-10-D 2¢** mimeographed over **1¢ / EXCISE / TAX** on 1/16th pound
A1679566★	RP-1297	**1-10-D 2¢** mimeographed over **1¢ / EXCISE / TAX** on 1/16th pound

NOTE: Lee Brandom lists **RP-1648** as the BABN **2¢ / EXCISE / TAX** on the imperforate 1/16th pounds. The collection ***does not contain***, and I ***have not seen***, a copy of this item. **WANTED!**

Later mimeographs by "Macdonald Tobacco" on **RP-1164** used a *hand-drawn* hollow 8 mm. Roman 2¢ □□ for the 1943 company provisional. These surcharges exhibit a variety of designs. First occurring ***in violet ink*** catalogued as **RP-1323** and occurring later ***in black ink*** as **RP-1322**. *This reference is taken from the Brandom catalogue*. There seems to be little continuity in the Macdonald Tobacco control numbers from this period, probably different stenographers prepared various stencils and ran the Gestetner machine on sheets grabbed out-of a pile. *The scan is from a later usage.*

RP-1323 - 2¢ □□ on **1¢ / EXCISE / TAX** on 1/16th pounds

A1725944 RP-1323 2¢ □□ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate

---

The following re-surcharge ***error*** **RP-1335** (there was never a **4¢** excise tax on 1/16th pound) occurs on sheets prepared for use under the 1943 Budget as **RP-1314** (already mimeographed 2¢ / Excise / Tax and xx / xxx) was re-mimeographed with 4¢ □□ - a stencil prepared for use on ***over one ounce*** packages.

RP-1335 - 4¢ □□ over 2¢ / Excise / Tax and xx / xxx on **1¢ / EXCISE / TAX** on 1/16th lb. - ***surcharge error***

A1752749★ RP-1335 4¢ □□ on **RP-1314** - a surcharging error

Illustrated below is the base strip upon which the above error was made. These Macdonald's re-surcharges, by *typewritten* mimeograph, using a three-line violet 2¢ / Excise / Tax and xx / xxx are catalogued as **RP-1314**.

RP-1314 - 2¢ / Excise / Tax and xx / xxx over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1764748**
A typewritten mimeographed re-surcharge by "Macdonald Tobacco" for the March 1943 Budget

A1764748★ RP-1314 2¢ / Excise / Tax and xx / xxx over **1¢ / EXCISE / TAX** on 1/16th pound

---

The collection ***does not contain***, and I ***have not seen***, a copy of the Lee Brandom **P-883** - the Macdonald mimeo re-surcharge 4¢ / EXCISE / TAX on the 1943 BABN surcharge **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, which if extant is also a mimeographing ***error***. Perhaps I am misreading Brandom, and the above illustrated strip **RP-1335** is a copy of the Lee Brandom **P-883**.

For the March 1943 Budget "Tuckett Tobacco" re-surcharged **RP-1164** in light blue ink with a 6 mm. Roman 2c plus two 3 mm. compressed Gothic *killer* X's, preceded by the company code 1-18-E in a *one-time* application as the company provisional **RP-1405**. The variant re-surcharge **RP-1404** has a 4 mm. Roman figure. Judging by the control numbering, it is highly probable that both of these variant fonts were found on the same typographing plate.

RP-1405 - 1-18-E 2c XX over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1790273**
A light blue 6 mm. Roman re-surcharge by "Tuckett Tobacco" for the March 1943 Budget

RP-1404 - 1-18-E 2c XX over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1794700**
A light blue 5 mm. Roman re-surcharge by "Tuckett Tobacco" for the March 1943 Budget

A1790273★	6 mm.	RP-1405	1-18-E 2c XX over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A1794700★	4 mm.	RP-1404	1-18-E 2 c XX over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A1794880	4 mm.	RP-1404	1-18-E 2 c XX over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A1795000	4 mm.	RP-1404	1-18-E 2 c XX over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate

---

Under the Budget of March 1943 "Macdonald Tobacco" used a *hand-drawn* ***black*** mimeograph with a hollow 8 mm. Roman 2¢ □□ over **1¢ / EXCISE / TAX** on 1/16th pound as the provisional **RP-1322**. This surcharge (previously listed and exhibiting great variety) occurs ***in violet*** ink as **RP-1323**.

RP-1323 - 2¢ □□ over**1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1843180**
Mimeographed in ***violet ink*** by "Macdonald Tobacco", Montreal, for the March 1943 Budget

A1843180★	**R**P-1323	2¢ □□ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate

RP-1322 - 2¢ □□ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A1890789**
Mimeographed in ***black ink*** by "Macdonald Tobacco", Montreal, for the March 1943 Budget

A1890789★	RP-1322	2¢ □□ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A1910855	RP-1322	2¢ □□ over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate

---

Another “Macdonald Tobacco” re-surcharge for the Budget of March 1943, this ***violet*** mimeograph on **RP-1164** has a vertically typed column repeating 2c / Excise / Tax ||||| to the left of five, or six, vertical *killer* lines as the company provisional **RP-1339**. Depending on the initial starting point of the stencil on the sheet of stamps, the surcharge will read as Excise / Tax / 2c |||||, or 2c / Excise / Tax |||||, or as Tax / 2c / Excise ||||| on the various strips.

RP-1339 - 2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A2117022**
A Macdonald mimeographed violet re-surcharge - for the March 1943 Budget

A1955381	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound
A1964021	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound
A2097282★	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound
A2117022★	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound
A2127700	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound
A2154972★	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound
A2189388	RP-1339	2c / Excise / Tax ||||| over **1¢ / EXCISE / TAX** on 1/16th pound

It seems to me that the previous *hand-drawn* and typewritten Macdonald stencils were used on sheets removed from its vault before the Area Collector had the opportunity to survey the vault for the March 1943 Budget changes. Thus all of the previous *hand-drawn* and typewritten mimeographs indicated that the tobacco was added *excise tax payable* when the tobacco was delivered for consumption.

It follows that for these particular *four vertical-line* mimeographs (which were to become the standard late-date Macdonald format) were used to indicate that any *excise duty* and *excise tax* were to be paid under the new monthly tax schedule.

With the new “Series of 1942” strips in the offing, early in 1943BABN overprinted **RP-1164** (**1¢** on 1/16 pound) with a dark blue central 8 mm. Gothic **1/11** plus the (over 1 ounce) re-surcharge **2¢** as **RP-1222†.** When the Budget of March 1943 doubled the excise tax, BABN re-surcharged **RP-1222†** with the requisite **4¢** as **RP-1640**

Since **RP-1733** (the *Series of 1942* imperforate 1/11th pound ***4¢*** **- EXCISE / TAX** surcharge) was used at “Tuckett Tobacco” by December 1943, **RP-1640** came from the middle of 1943.

RP-1640 - **4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A2780695**

A2430286	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2446232	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2780695★	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2785941★	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2789605	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2957530	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3021803	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3096800	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3299299★	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3414429	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3460592	RP-1640	**4¢** on **1/11** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate

With the new "Series of 1942" strips in the offing, early in 1943BABN overprinted **RP-1164** (**1¢** on 1/16 pound) with a dark blue central 8 mm. Gothic **1/10** plus the (over 1 ounce) re-surcharge **2¢** as **RP-1220†** and shipped them to "Tuckett Tobacco" under the 1942 Budget.

Before **RP-1220†** could be used in production (at least no usage has been recorded) the March 1943 Budget was tabled, and "Tuckett Tobacco" re-surcharged them in light blue ink with a 6 mm. Roman *killer* **1-18-E** **4c** as the provisional 1943 company re-surcharge **RP-1428**.

The first listed copies of *on-hand* pre-Budget strips, received a 6 mm. figure **4c**, and catalogue as **RP-1428.**

RP-1428 - **1-18-E** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A3636383**

A "Tuckett Tobacco" company re-surcharge of for the March 1943 Budget - with a 6 mm. figure **4c**

A3604470	RP-1428	**1-18-E** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3636383★	RP-1428	**1-18-E** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

The *later* strips (having a 4 mm. figure **4c** and coded **1-18-E / BOB** for May 1943) were made on sheets received from BABN under the 1943 revised payment schedule for *excise duty* and *excise tax*, and are catalogued as **RP-1425**. The control numbers match the *1/16th pound sequence*, as first applied to **RP-869**.

PRP-1425 - **1-18-E / BOB** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A3647387**

A "Tuckett Tobacco" re-surcharge of **P-799** from May 1943 - with a 4 mm. **4c**

A3647387★	05/43	RP-1425	**1-18-E / BOB** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

---

RP-1220† should have a catalogue number. The strip was supplied early in 1943 (under the 1942 Budget) to "Tuckett Tobacco" and to "Macdonald Tobacco" as **1¢** on 1/16th pounds, overprinted with **1/10** and re-surcharged **2¢** by BABN.

It obviously originated as **RP-1164** (**1¢** on 1/16th pounds) which being surplus, was overprinted **1/10** under the 1942 Budget. This necessitated the BABN re-surcharge to **2¢** as a 1942 strip.

RP-1221† also should have a catalogue number. The strip was supplied early in 1943 (under the 1942 Budget) to "Tuckett Tobacco" and to "Macdonald Tobacco" as **1¢** on 1/16th pounds, overprinted with **1/15** and re-surcharged **2¢** by BABN.

It obviously originated as **RP-1164** (**1¢** on 1/16th pounds) which being surplus was overprinted **1/15** under the 1942 Budget. This necessitated the BABN re-surcharge to **2¢** as a 1942 strip. Eventually **RP-1221†** was re-surcharged by BABN, under the March 1943 Budget, with **4¢** to become **RP-1638**.

Both must have originated as (**1¢** on 1/16th pounds) overprinted to **1/10** and to **1/15** and re-surcharged **2¢** for the June 1942 Budget, since they were shipped to the company in this form, and were then company re-surcharged for March 1943.

Under the BABN 1942 Gothic overprinted **TYPE 3** re-surcharges, I make **RP-1220** - **2¢** on **1¢** on **1/10** on 1/16th pounds - and **RP-1221** - **2¢** on **1¢** on **1/15** on 1/16th pounds.

Under the June 1942 Budget, "Macdonald Tobacco" had also received sheets of **RP-1220†** from BABN. Before they could use the strip in production (at least no usage has been recorded) the March Budget was tabled, and Macdonald Tobacco re-surcharged them by a ***violet*** mimeograph using a vertical repeating column reading 4c / Excise / Tax ||||| with the six vertical thin *killer* lines, as the company provisional **RP-1346**. Many of these copies show partial or full doubling. The control numbers match the 1/16th pound sequence, since they had been first applied to **RP-869**.

RP-1346a - 4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A3900073**
A "Macdonald Tobacco" mimeographed re-surcharge of **RP-XXX** for the March 1943 Budget - with a partial doubling

RP-1346 - 4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperf, control **A4556388**
A "Macdonald Tobacco" mimeographed re-surcharge of **RP-XXX** for the 1943 Budget

A3790382	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3790742	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3793044	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3808572★	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3817683	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3836047★	RP-1346	4c / Excise / Tax ||||| over **1/10** and**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3900073★	RP-1346a	4c / Excise / Tax ||||| over **1/10** and**2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3981347★	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4085661	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4143355	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4145207	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4213312	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4213672	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4261725	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4375327★	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4377189	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4556388★	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4675165	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4723188	RP-1346	4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

Also, under the 1942 Budget, BABN overprinted sheets of **RP-1164** (**1¢** on 1/16 pound) with a dark blue central 8 mm. Gothic **1/15** plus vertically positioned 4 mm. Gothic **1/15** killers and the requisite (over 1 ounce) re-surcharge **2¢** as **RP-1221†** and forwarded them to Tuckett Tobacco.

Before **RP-1221†** could be used in production (at least no usage has been recorded) the March Budget was tabled and "Tuckett Tobacco" re-surcharged the strips in light blue ink with 4 mm. Roman **4c X** **1-18-E** to provide the Tuckett provisional re-surcharge **RP-1433**. These first copies of **RP-1221†** were already pre-coded **1-18-E / COA** in black ink for use in March under the 1942 Budget. They were *on-hand* when the 1943 Budget was tabled, and the tobacco was added *excise tax payable* when delivered for consumption.

RP-1433 - **4c X** **1-18-E** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th lb., imperf, control **A4847762** - with a 5 mm. **4c**

A4847762★	03/43	RP-1433	**4c X** **1-18-E** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

---

"Tuckett Tobacco" surcharged subsequent copies of **RP-1221†** with **1-18-E** **4c X** as **RP-1434.** The base sheets had been obtained from Ottawa after the Budget had been tabled and the revised 1943 collection system had been established, and thus *excise* was to be paid under the new monthly tax schedule.

RP-1434 - **1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A4970403**

A4922972	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4944557	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4970403★	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4970913	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4986534	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4994211	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A4997652	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A5003565	6 mm.	RP-1434	**1-18-E** **4c x** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

The final Tuckett Tobacco light blue re-surcharge ***omitting*** the killer **X** is listed as **RP-1421**.

RP-1421 - **1-18-E** **4c** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A4970403**

A5050622★	6 mm.	RP-1421	**1-18-E** **4c** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A5102410	6 mm.	RP-1421	**1-18-E** **4c** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

---

Finally BABN re-surcharged their remaining stock sheets of **RP-1221†** for the Budget of March 1943 with the requisite **4¢** re-surcharge to complete the strip as **RP-1638**.

RP-1638 - **4¢** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A5120763**
Simply coded **1-18-E** by "Tuckett Tobacco", Hamilton - for use under the Budget of March 1943

A5120763★	RP-1638	**4¢** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**
A5120793	RP-1638	**4¢** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**
A5122805★	RP-1638	**4¢** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**
A5133360	RP-1638	**4¢** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**

Note: ***apparently this was the end of the 1/16th pound control number sequence***

The control numbers on the 1/16th pound strip have run through the 17 lettered alphabetic sequence from **0000001** to **R9999999** (omitting "**I**" and "**O**"), and have repeated from **0000001** to **A5122805**, so at this point the 1/16th pound grand total is 180,513,360 strips. Note: each alphabetic sequence covers 10,000,000 strips

---

Also, for the March 1943 Budget, "Rock City Tobacco" overprinted and re-surcharged the obsolete 1/17th pound **RP-1162** in dark blue ink for use at 1/16th pounds, with a 3 mm. Roman **2c.** plus a 4 x 2 mm. *killer* slug, plus a central 50 x 2 mm. dark blue *killer* bar, with a 3 mm. Roman **1/16** *killer* at the ends as the provisional **RP-1366**. The left end overprint reads vertically up, while the right end reads vertically down.

RP-1366 - **2c.** and **1/16** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate, control **L4475044**
A Rock City Tobacco overprint and *Roman* re-surcharge under the March 1943 Budget

L4460194★	RP-1366	**2c** and **1/16** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L4475044★	RP-1366	**2c** and **1/16** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate

Since the 2¢ excise rate for 1/16th pounds was imposed by the March 1943 Budget, and since the production of packages smaller than 1/12th pounds was terminated shortly after the Budget was tabled, this strip had a very short life in March 1943.

A very odd ***control-free*** overprint catalogues as **RP-1707**. It probably originated as **RP-1170** (**2¢ / EXCISE / TAX** on 1/14th pound) for the June 1942 Budget.

Legislation subsequent to the March 1943 Budget, as a wartime economy measure, restricted packaging of tobacco to sizes equal to, or greater than, 1/12th pound.

Evidently needing 1/16th pound strips to pay 1943 excise on pre-Budget prepared 1942 packages, Macdonald returned sheets of **RP-1170** (already pre-code in January with **1-10-D-1-43**) to BABN to be overprinted with an 8 mm. Gothic **1/16**. Thus this one ounce overprinted strip of **RP-1707** (with its 2¢ excise surcharge) qualified for use under the 1943 Budget.

RP-1707 - **1/16** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, *without* control numbering,
Coded **1-10-D-1-43** on the face by "Macdonald Tobacco", Montreal, for January 1943,
With **1-10-D-6-43** for June 1943 offset on the reverse - most odd

No controls★ 06/43 RP-1707 **1/16** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-10-D-1-43 -** two copies

Why should "Macdonald Tobacco" have ***control-free*** strips? There were other *control-free* strips used by this company, so this remains an unanswered question.

See **RP-1622** for another *control-free* usage of a **2¢** re-surcharged 1/16th pound strip by Macdonald Tobacco from March 1943.

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-16 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 27th 2013 - JBH